ANNEXURE I.

Revenue and Expenditure on Revenue Account of the Madras State from 1920-21 to 1952-53.

(*See* paragraph 9.)

A. REVENUE.

Major heads of revenue.	1920-21.	1930-31.	1940-41.	1945-46.	1946-47.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52 (Revised Estimate).	1952-53 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Taxes on income other than Corporation tax.	59·85	6·75	62·40	4,31·25	4,48·05	5,35·32	8,42·22	8,23·32	8,29·15	9,15·43	8,83·40
Land Revenue—											
Gross receipts including portion due to irrigation.	6,88·54	7,18·11	7,35·24	7,97·33	8,53·19	8,08·42	7,68·79	8,12·09	9,50·71	10,41·80	10,43·55
Excise	5,39·07	5,24·28	3,39·65	16,79·50	14,67·99	10,69·18	3,66·54	58·82	55·28	39·15	33·54
Stamps	1,78·10	2,34·71	1,80·14	3,74·20	4,37·74	3,35·92	4,05·57	4,32·68	4,88·49	5,28·49	5,19·62
Forest	52·69	52·69	48·48	1,43·24	1,61·39	1,82·81	1,59·57	1,65·70	1,88·56	2,23·44	1,86·04
Registration	30·61	31·30	37·14	69·83	75·96	78·90	86·55	95·47	1,07·97	1,18·49	1,20·00
Receipts under Motor Vehicles Acts.	..	..	79·87	97·96	1,31·11	1,66·64	1,97·45	3,00·73	3,48·74	3,85·38	3,85·66
Other taxes and duties—											
General sales tax	..	..	69·54	5,82·70	6,95·90	8,31·26	13,03·01	15,24·35	15,86·87	16,25·00	16,00·00
Other items	..	..	60·48	1,45·33	1,49·38	1,98·52	2,29·32	2,85·54	3,08·61	3,53·36	3,50·82
Total ..	..	..	1,30·02	7,28·03	8.45·28	10,29·78	15,32·33	18,09·89	18,95·48	19,78·36	19,50·82

APPENDIX

A. REVENUE—*cont.*

Major heads of revenue.	1920–21.	1930–31.	1940–41.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52 (Revised Estimate).	1952–53 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation—											
Direct receipts	4·76	6·19	6·87	11·73	12·82	11·88	12·06	13·78	14·29	14·29	13·30
Deduct—Working expenses.	— 27·07	— 52·48	— 40·62	— 70·00	— 79·38	— 91·08	— 1,03·44	— 1,17·86	— 1,14·94	— 1,30·32	— 1,11·62
Net receipts ..	— 22·31	— 46·29	— 33·75	— 58·27	— 66·56	— 79·20	— 91·38	— 1,04·08	— 1,00·65	— 1,16·03	— 98·32
Irrigation—											
Direct receipts	1·57	2·82	2·00	2·80	3·02	2·80	3·09	4·23	4·54	2·89	4·37
Interest	5·56	42·52	24·40	95·00	1,24·43	79·95	93·72	91·73	77·07	72·48	58·96
Administration of Justice ..	9·78	15·46	20·33	53·75	48·92	72·51	73·12	80·99	84·55	88·52	88·76
Jails and Convict Settlements.	8·03	9·27	7·23	15·76	13·93	13·21	15·99	22·05	20·98	25·48	23·43
Police	6·89	5·62	6·79	18·93	15·76	13·79	19·51	27·28	26·86	27·16	19·06
Ports and Pilotage	..	..	..	..	..	— 47·08	..	..	..	..	..
Education	10·55	7·95	10·00	15·41	27·58	32·63	30·29	42·54	31·90	46·53	37·77
Medical	6·14	8·88	10·27	18·15	17·81	20·35	23·33	23·08	27·07	25·52	25·60
Public Health	2·23	1·62	2·61	6·63	5·95	5·49	7·79	6·34	7·55	9·09	8·02
Agriculture	3·66	2·97	3·73	20·73	30·05	22·64	23·86	35·30	1,18·24	1,11·22	1,39·47
Veterinary (*a*)	..	..	1·17	3·34	3·62	2·73	3·50	5·30	5·93	7·94	7·92
Co-operation (*a*)	..	..	4·22	7·60	7·68	8·89	12·28	18·82	26·45	27·52	23·91
Industries	19·42	7·92	26·12	59·17	60·96	72·49	75·81	77·82	1,20·39	1,35·69	2,02·14
Miscellaneous departments.	2·93	12·49	8·14	11·02	15·09	17·14	20·68	25·64	42·61	36·53	37·06
Civil Works	10·08	24·89	27·54	48·46	66·31	1,11·25	86·34	1,15·54	1,06·47	1,24·39	1,97·09
Receipts from Electricity Schemes (Gross).	..	..	66·41	1,17·73	1,25·14	1,83·89	2,71·22	3,21·41	3,77·61	4,61·46	5,09·12
Deduct—Working Expenses.	..	..	— 28·44	— 63·88	— 72·24	— 1,21·93	— 1,86·10	— 2,20·19	— 2,33·13	— 2,71·05	— 3,19·66

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Net receipts	..	..	37·97	53·85	52·90	61·96	85·12	1,01·22	1,44·48	1,90·41	1,89·46
Receipts in aid of superannuation.	1·70	3·62	2·49	6·03	6·46	7·39	4·80	5·07	5·96	5·06	4·79
Stationery and Printing ..	1·48	3·13	6·10	12·92	13·04	13·75	13·44	33·67	16·90	17·10	16·32
Miscellaneous—											
Gross Receipts from Bus Service (b).	..	..	..	..	..	23·35	95·88	..	..	..	..
Other items	3·14	13·22	26·95	41·34	87·53	93·54	92·40	1,39·22	1,65·52	90·93	1,06·87
Total ..	3·14	13·22	26·95	41·34	87·53	1,16·89	1,88·28	1,39·22	1,65·52	90·93	1,06·87
Receipts from Road Transport Schemes—Gross Receipts (b)	..	..	..	..	..	..	..	1,04·06	1,16·68	1,21·39	1,33·08
Working expenses (c) ..	..	..	..	..	..	..	..	— 91·87	— 1,00·84	— 1,05·26	— 1,13·63
Net receipts ..	..	..	..	..	..	..	..	12·19	15·84	16·13	19·45
Miscellaneous adjustments between Union and States Governments.	..	..	0·26	0·13	0·14	0·10	0·21	0·22	0·20	0·20	0·20
Extraordinary Receipts ..	..	..	..	0·18	2,36·47	2,98·05	2,79·25	3,26·22	2·69	1,68·26	1,52·72
Transfer from Revenue Reserve Fund.	..	..	..	..	5,06·00	..	5·00	..	..	..	..
Civil Defence	..	..	..	44·62	7·22	15·45	0·47	0·40	0·41	4·46	2·53
Grand total ..	16,19·71	16,83·93	18,07·51	47,98·89	57,05·02	50,70·15	53,33·52	55,89·49	58,16·34	63,48·02	63,90·21

(a) Included under "Agriculture" prior to 1935–36.

(b) The receipts are shown under "Receipts from Road Transport Schemes" from 1949–50.

(c) Prior to 1949–50, the receipts were included under the revenue head "Miscellaneous" and the Working Expenses were shown under the expenditure head "Miscellaneous."

B. EXPENDITURE ON REVENUE ACCOUNT

Major heads of expenditure.	1920–21.	1930–31.	1940–41.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52 (Revised Estimate).	1952–53 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS
Taxes on income	1·74	..	..	..	..	..	..	..	..	..	..
Land Revenue	1,85·22	29·04	22·85	26·01	27·12	28·98	37·44	40·42	46·10	91·92	86·74
Excise	26·63	46·69	28·13	51·59	53·09	59·44	69·04	77·24	79·79	77·04	77·91
Stamps	4·80	5·98	5·41	13·74	18·23	21·04	21·16	23·05	25·25	25·23	25·22
Forest	45·30	46·85	37·52	77·00	80·15	86·29	79·10	79·26	74·81	80·51	83·24
Registration	20·97	29·60	28·70	38·56	43·75	48·62	51·86	50·83	52·19	53·65	54·70
Charges on account of Motor Vehicles Acts—											
Payment to local bodies. Other departmental expenditure.	..	..	71·52	68·19	80·67	96·47	1,01·67	90·27	90·34	90·32	90·32
								6·59	8·50	9·62	9·48
Other taxes and duties—											
Payments to local bodies. Other departmental expenditure.	..	..	13·55	48·41	68·72	87·03	1,19·47	97·72	1,01·94	1,18·22	1,10·00
								43·03	45·45	45·06	45·43
Irrigation—Interest on works for which capital accounts are kept.	..	..	88·10	89·45	91·23	95·71	1,04·15	1,19·15	1,42·21	1,77·09	2,16·05
Irrigation—Other revenue expenditure financed from ordinary revenues.	36·97	53·80	36·96	77·54	93·94	1,28·06	1,43·57	1,49·42	1,43·25	1,40·52	1,28·84

Construction of irrigation, etc., works.	1·39	7·61	0·62	6·11	0·63	2·60	4·07	5·80	3·29	·17	·14
Interest on debt and other obligations.	35·69	61·26	68·87	65·40	78·52	81·96	1,00·04	1,09·39	1,23·66	1,54·06	1,77·37
Deduct—Interest transferred to Commercial Departments.	..	..	−1,14·12	−1,26·45	−1,31·53	−1,47·82	−1,73·58	−2,13·18	−2,65·54	−3,43·57	−4,34·25
Net amount met out of ordinary revenues.	35·69	61·26	−45·25	−61·05	−53·01	−65·86	−73·54	−1,03·79	−1,41·88	−1,89·51	−2,56·88
Appropriation for reduction or avoidance of debt.	..	29·22	20·56	55·90	57·00	1,42·78	69·68	75·47	75·68	1,02·31	1,00·97
General administration ..	24·21	2,83·94	2,69·29	4,27·24	6,13·86	5,60·40	5,82·05	6,26·32	6,54·90	6,66·43	7,04·12
Administration of Justice ..	1,18·65	1,01·25	87·48	1,28·80	1,42·42	1,45·64	1,50·03	1,58·34	1,65·56	1,71·05	1,71·50
Jails and convicts settements.	28·01	30·37	28·75	61·50	65·78	79·63	1,10·22	1,18·52	1,20·37	1,25·38	1,21·54
Police	1,76·97	1,82·35	1,69·53	2,98·03	4,05·71	4,64·81	6,51·97	6,89·89	6,98·89	6,83·43	6,67·27
Ports and Pilotage	0·52	0·29	..	5·00	4·56	..	0·01	..	..	..	..
Scientific Departments ..	0·93	2·78	0·95	1·53	1·21	1·37	1·52	1·58	1·64	2·23	1·90
Education	1,33·00	3,00·18	2,79·03	4,59·72	5,90·27	7,03·70	8,85·94	9,58·41	10,42·65	10,94·39	11,24·16
Medical	44·10	97·70	1,01·65	1,80·00	2,15·93	2,38·50	2,76·54	2,96·18	3,14·87	3,30·08	3,27·25
Public Health	23·78	35·06	35·63	54·48	87·32	(*a*) 1,90·55	90·54	(*b*) 1,14·42	1,04·06	1,61·58	1,43·19
Agriculture	21·92	45·19	20·57	74·06	1,05·74	1,16·93	1,26·74	1,82·74	2,75·35	3,82·03	3,83·97
Veterinary (c)	..	..	12·03	23·64	26·95	31·81	40·58	49·67	56·69	66·32	60·60
Co-operation (c)	..	..	14·49	30·93	44·33	42·69	53·41	73·64	76·48	76·68	75·86
Industries	14·47	23·13	39·33	72·49	96·60	1,12·71	1,20·30	1,29·00	1,57·46	2,23·19	2,67·08
Capital outlay on Industrial development.	..	..	..	22·10	..	·02	0·06	0·32	·25	1·19	·25
Aviation	..	..	0·10	..	..	..	..	0·59	·75	·55	·65

(*a*) Includes Rs. 1,00 lakhs representing contribution to tha Rural Water-Supply Fund.

(*b*) Includes Rs. 10 lakhs representing contribution to the Rural Water-Supply Fund.

(*c*) Included under " Agriculture " prior to 1935-36.

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B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Major heads of expenditure.	1920-21.	1930-31.	1940-41.	1945-46.	1946-47.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52 (Revised Estimate).	1952-53 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Miscellaneous departments .. (a)	6·29	29·84	21·91	71·93	87·50	1,19·82	1,15·55	1,31·99	1'49·34	1,65·43	1,71·17
Civil Works	1,10·90	2,36·35	1,15·93	2,81·65	3,97·72	4,66·69	5,88·84	7,30·05	8,27·83	8,01·20	8,31·36
Interest on capital outlay on Electricity Schemes.	..	..	25·42	35·96	39·45	49·92	66·92	87·41	1,14·36	1,57·28	2,07·10
Other revenue expenditure connected with Electricity Schemes.	..	..	0·54	1·13	2·32	2·92	0·11	—·34	8·47	—·24	—2·47
Capital outlay on Electricity Schemes.	..	..	13·50	..	..	..	..	..	..	..	..
Famine	0·45	3·00	0·28	6·32	20·38	3·80	4·75	25·03	8·00	11·58	7·41
Territorial and Political Pensions.	..	..	..	..	..	..	..	..	1·94	7·31	7·03
Superannuation allowances and Pensions.	38·01	69·30	1,10·10	1,38·19	1,43·30	1,57·53	1,56·36	1,65·44	1,85·24	1,98·45	1,92·31
Commutation of pensions ..	..	9·56	1·40	3·59	2·68	1·83	4·37	8·13	9·59	10·18	9·40
Stationery and printing ..	24·24	24·94	29·99	43·07	51·66	49·42	71·98	94·51	87·10	81·31	71·06

(a) Includs expenditure on Harijan Uplift Labour and other items, The details of expenditure under Harijan Uplift are shown below :—

	Accounts, 1945-46.	Accounts, 1946-47.	Accounts, 1947-48.	Accounts, 1948-49.	Accounts, 1949-50.	Accounts, 1950-51.	Revised Estimate, 1951-52.	Budget Estimate, 1952-53.
	RS. LAKHS	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Gross expenditure on Harijan Welfare ..	28·84	35·29	41·38	63·75	82·44	1,00·46	1,13·11	1,09·73
Amount met from the Fund for Village Reconstruction and Harijan Uplift.	..	..	—1·81	4·10	—18·44	—36·46	—49·11	—45·73
Net amount ..	28·84	35·29	39·57	59·65	64·00	64·00	64·00	64·00

Major heads of expenditure.	1920–21.	1930–31.	1940–41.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52 (Revised Estimate).	1952–53 (Budget Estimate).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Miscellaneous—											
Expenditure on Bus service.	..	..	..	..	..	12·44	90·31	*	*	*	*
Other items	6·44	4·40	8·91	1,52·66	(a) 5,21·98	1,06·86	1,33·24	43·58	29.76	23·72	72·35
Extraordinary charges—											
Net outlay on State Trading Schemes transferred to the Revenue Account.	..	..	..	−1,60·35	12,20·77	—16·04	2,03·63	(b)	(b)	(b)	(b)
Other items	..	..	0·01	−0·02	2,15·90	1,84·53	78·61	1,13·41	1,06·29	94·58	87·96
Total ..	..	..	0·01	−1,60·37	14,36·67	1,68·49	2,82·24	1,13·41	1,06·29	94·58	87·96
Transfer to Revenue Reserve Fund.	..	..	58·50	17,31·00	..	4,90·00	..	..	..	..	..
Civil Defence	..	..	0·76	1,62·64	38·79	20·29	1·17	0·72	0·45	0·16	..
Grand total ..	14,79·60†	17,89·68	17,54·75	47,98·74	57,04·65	50,69·93	53,33·42	55,54·01	59,45·21	63,57·64	64,76·18
Final Revenue Surplus (+) or Deficit (−).	+1,40·11	−1,05·75	+52·76	+0·15	+0·37	+0·22	+0·10	+35·48	−1,28·87	−9.62	—85·97

(a) Includes Rs. 400 lakhs representing contribution to the Village Reconstruction and Harijan Uplift Fund.

(b) Shown under Capital Account. The figures are : — 4,49·11 — 1,38·13 — 2,24·27 + 28·81

* Working Expenses of the Madras City Bus Service are taken in deduction of the receipts from 1949–50.

† Includes a sum of Rs. 3,48·00 lakhs payable to the Central Government under Devolution Rule 18.

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